

# CERTIFICATE

State of Kansas  
Special District  
2020

To the Clerk of Phillips, State of Kansas  
We, the undersigned, officers of  
**Kirwin Cemetery District**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

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			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation MVT, RVT, 16/20M Veh & Slid		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	0	6	20,150	3,075	1.175
Debt Service	10-113				
<b>Totals</b>		xxxxxxx	20,150	3,075	1.175
Budget Summary		0	Is a Resolution required?	No	County Clerk's Use Only
Neighborhood Revitalization Rebate					26,126,441
Resolution					Nov. 1, 2020 Total Assessed Valuation

Assisted by:

\_\_\_\_\_  
\_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*Melissa Johnson*

Attest: 10-11, 2019

*Linda McDowell*  
County Clerk

*Stephanie Elvatt*

*Vernon Roth*  
Governing Body

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Total Tax Levy Amount in 2019 Budget	+ \$ 3,185
2. Debt Service Levy in 2019 Budget	- \$ 0
3. <b>Tax Levy Excluding Debt Service</b>	<u>\$ 3,185</u>

**2019 Valuation Information for Valuation Adjustments:**

4. <b>New Improvements for 2019:</b>	+ 8,388	
5. <b>Increase in Personal Property for 2019:</b>		
5a. Personal Property 2019	+ 119,091	
5b. Personal Property 2018	- 111,528	
5c. Increase in Personal Property (5a minus 5b)	+ 7,563	
	(Use Only if > 0)	
6. <b>Valuation of Property that has Changed in Use during 2019:</b>	130	
7. <b>Total Valuation Adjustment (Sum of 4, 5c, 6)</b>	16,081	
8. Total Estimated Valuation July, 1, 2019	2,616,441	
9. <b>Total Valuation less Valuation Adjustment (8 minus 7)</b>	2,600,360	
10. Factor for Increase (7 divided by 9)	0.00618	
11. Amount of Increase (10 times 3)		+ \$ 20
12. <b>Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)</b>		<u>\$ 3,205</u>
13. <b>Debt Service Levy in this 2020 Budget</b>		<u>0</u>
14. <b>Maximum levy, including debt service, without a Resolution (12 plus 13)</b>		<u><u>3,205</u></u>

If the 2020 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Kirwin Cemetery District  
Phillips

**ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER**

2019 Budgeted Funds	Tax Levy Amount in 2018 Budget	Allocation for Year 2020			
		MVT	RVT	16/20M Veh	Slider
General	3,185	144	3	137	0
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	3,185	144	3	137	0

County Treas MVT Estimate

144

County Treas RVT Estimate

3

County Treas 16/20 M Vehicle Tax Estimate

137

County Treas Slider Estimate

0

MVT Factor 0.04529

RVT Factor 0.00089

16/20M Factor 0.04294

Slider Factor 0.00000

Adopted Budget General	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance Jan 1	13,479	16,679	10,791
Receipts:			
Ad Valorem Tax	3,185	3,185	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	144		144
Recreational Vehicle Tax	3		3
16/20M Vehicle Tax	137		137
LAVTR			0
Commercial Vehicle Tax	2		
Watercraft Tax	3		
Slider			0
In Lieu of Taxes			
Cemetery Plots	150	500	1,000
Hay		100	1,000
Phillips Co Treasurer	3,980	3,000	4,000
Donation			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>7,603</b>	<b>6,785</b>	<b>6,284</b>
<b>Resources Available:</b>	<b>21,082</b>	<b>23,464</b>	<b>17,075</b>
Expenditures:			
Salaries	2,076	3,000	6,000
Repairs	364	4,000	6,000
Fuel	314	3,000	4,000
Postage		400	500
Budget Publication	32	350	400
H&R Block	15	250	1,000
IRS	298	750	750
City of Kirwin	1,304	250	500
Office		100	300
Copies		500	500
Kirwin City Library		73	200
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>4,403</b>	<b>12,673</b>	<b>20,150</b>
Unencumbered Cash Balance Dec 31	16,679	10,791	XXXXXXXXXXXXXXXXXX
2018/2019 Budget Authority Amount:	14,720	18,673	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			20,150
Tax Required			3,075
Delinquent Comp Rate: 0.000			0
Amount of 2019 Ad Valorem Tax			3,075



# NOTICE OF BUDGET HEARING

State of Kansas  
Special District

2020

The governing body of  
**Kirwin Cemetery District**  
Phillips

will meet on August 26, 2019 at 10:00 A.M. at Kirwn City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Kirwin City Clerk's Office and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018	Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax Estimate Tax Rate*
General	4,403	1.352	12,673	1.267	20,150	3,075 1.175
Debt Service						
Totals	4,403	1.352	12,673	1.267	20,150	3,075 1.175
Less: Transfers	0		0		0	
Net Expenditures	4,403		12,673		20,150	
Total Tax Levied	3,107		3,185		XXXXXXXXXXXXXXXXXX	
Assessed Valuation	2,298,293		2,513,963		2,616,441	

## Outstanding Indebtedness,

	2017	2018	2019
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Ashely Roth  
Clerk

Page No.

## Estimated Value Of One Mill For 2020

The estimated value of one mill would be: \$2,616

## Want The Mill Rate The Same As For 2019?

2019 Mill Rate Was: 1.267  
2020 Tax Levy Fund Expenditures Must Be  
Increased By: \$240  
\$0

## Impact On Keeping The Same Mill Rate As For 2019

2020 Ad Valorem Tax Revenue: \$3,075  
2019 Ad Valorem Tax Revenue: \$3,315  
Change in Ad Valorem Tax Revenue: -\$240

## What Mill Rate Would Be Desired?

Current 2020 Estimated Mill Rate: 1.175  
Desired 2020 Mill Rate: 0.000  
2020 Ad Valorem Tax: \$0  
2020 Tax Levy Fund Exp. Changed By: \$0

County; and one-half when the Court approves the completed sale.

The motion was made by Larry Meili to sign an Engagement Letter for Tax Foreclosure Sale between Jillinda J. Isernhagen, Phillips County Abstract & Title Co division of ISSCO, Inc., whereby her office will be identifying the correct legal description of each parcel, each record owner, each lienholder, judgment holder, or other party claiming an interest in the respective parcels of real property subject to judicial tax foreclosure sale and provide such documentation to Thomas H. Sullivan, P.A. Max Dibble seconded the motion.

(First published in the Phillips County Review, August 14, 2019)It



# Affidavit of Publication

**Kirby Ross**, being first duly sworn, deposes and says: That he is managing editor of the Phillips County Review, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Phillips County, Kansas, with a general paid circulation on a weekly basis in Phillips County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Phillipsburg, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive Week, the first publication thereof being made as aforesaid on the 14<sup>th</sup> day of August, 2019, with subsequent publications being made on the following dates:

\_\_\_\_\_, 20 \_\_\_\_\_, 20  
\_\_\_\_\_, 20 \_\_\_\_\_, 20  
\_\_\_\_\_, 20 \_\_\_\_\_, 20

Signed: \_\_\_\_\_

Subscribed and sworn to before me this 14 day of August, 2019.

Cheri Dawn Parks  
Notary Public's Signature

My commission expires: 8-1-23

Publication Fee \$ 56.10

Affidavit, Notary's Fee \$ .50

Additional copies @ \$ \_\_\_\_\_

Total Publication Fee \$ 56.60

CHERI DAWN PARKS  
Notary Public  
State of Kansas  
My Commission Expires 8-1-23

NOTICE OF BUDGET HEARING

The governing body of  
Phillips County, Kansas

will meet on August 26, 2019 at 10:00 A.M. at Kiwanis City Hall for the purpose of hearing objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Kiwanis City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax set forth the maximum limits of the 2020 budget. Estimated tax rates is subject to change depending on the final assessed valuation.

Item	Prior Year Actual	Current Year Estimate	Proposed Budget Year for 2020
General	4,402	1,332	1,267
Debt Service	0	0	0
Total	4,402	1,332	1,267
Less: Transfers	0	0	0
Net Expenditures	4,402	1,332	1,267
Total Tax Levied	3,100	1,115	1,115
Assessed Valuation	2,288,731	2,519,135	2,616,411

Outstanding Indebtedness:

Item	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pay. Pr.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Ashtly Roth  
Clerk

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Item	2019	2020
Current 2020 Estimated Mill Rate	1.175	1.175
Desired 2020 Mill Rate	0.000	0.000
2020 Ad Valorem Tax	\$0	\$0
2020 Tax Levy Fund Exp.	Charged \$240	Charged \$240

Estimated Value of the Mill for 2020

The estimated value of one mill would be:

2019 Mill Rate was 1.267

2020 Tax Levy Fund Expenditures must be increased by:

\$240

2020 Mill Rate would be 1.115

2020 Ad Valorem Tax Revenue: \$3,075

2019 Ad Valorem Tax Revenue: \$3,115

Change in Ad Valorem Tax Revenue: \$240